



3015 (02-09-04)

ANNUAL REPORT

OF

Name: KRONENWETTER SANITARY DISTRICT NO. 2

Principal Office: 1582 KRONENWETTER DRIVE
MOSINEE, WI 54455-9003

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KRONENWETTER SANITARY DISTRICT NO. 2**Utility Address:** 1582 KRONENWETTER DRIVE
MOSINEE, WI 54455-9003**When was utility organized?** 1/1/1991**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: KRYSTAL D. ANTONE**Title:** SECRETARY-TREASURER**Office Address:**1582 KRONENWETTER
MOSINEE, WI 54455-9003**Telephone:** (715) 693 - 5702**Fax Number:** (715) 693 - 5732**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: KRAUSE, HOWARD & COMPANY, S.C.**Title:****Office Address:** KRAUSE, HOWARD & COMPANY, S.C.P.O. BOX 179
WAUSAU, WI 54402-0179**Telephone:** (715) 845 - 7305**Fax Number:** (715) 848 - 5302**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: JOHN RUCKS**Title:** PRESIDENT**Office Address:**1582 KRONENWETTER DRIVE
MOSINEE, WI 54455**Telephone:** (715) 693 - 5702**Fax Number:** (715) 693 - 5732**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: KRAUSE, HOWARD & COMPANY, S.C.**Title:****Office Address:** KRAUSE, HOWARD & COMPANY, S.C.

P.O. BOX 179

WAUSAU, WI 54455

Telephone: (715) 845 - 7306**Fax Number:** (715) 848 - 5302**E-mail Address:****Date of most recent audit report:** 2/15/1999**Period covered by most recent audit:** 01/01/98 - 12/31/98

Names and titles of utility management including manager or superintendent:

Name: MARK W. THOMPSON**Title:** PE**Office Address:**

7310 ALDERSON STREET

SCHOFIELD, WI 54476

Telephone: (715) 355 - 9081**Fax Number:****E-mail Address:**

Name of utility commission/committee: COMMISSION

Names of members of utility commission/committee:

PHILLIP CIESLEK

JOHN RUCKS, PRESIDENT

ROGER SHIDELL

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: MARATHON TECHNICAL SERVICES

7310 ALDERSON STREET

SCHOFIELD, WI 54476

Contact Person: MARK W. THOMPSON

Title: PE

Telephone: (715) 355 - 9081

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 12/31/1998 12/31/2001

Provide a brief description of the nature of Contract Operations being provided:

ALL OPERATIONS

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	360,243	328,878	1
Operating Expenses:			
Operation and Maintenance Expense (401)	244,998	264,722	2
Depreciation Expense (403)	57,708	47,995	3
Amortization Expense (404)	0		4
Taxes (408)	2,206	2,008	5
Total Operating Expenses	304,912	314,725	
Net Operating Income	55,331	14,153	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	55,331	14,153	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	200,649	248,349	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	200,649	248,349	
Total Income	255,980	262,502	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	255,980	262,502	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	116,749	172,005	13
Amortization of Debt Discount and Expense (428)	7,798	1,091	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	124,547	173,096	
Net Income	131,433	89,406	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	121,459	58,920	19
Balance Transferred from Income (433)	131,433	89,406	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0	26,867	22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	252,892	121,459	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
BANK ACCOUNTS	56,955	4
SPECIAL ASSESSMENTS	143,694	5
Total (Acct. 419):	200,649	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	360,243	0	0	0	360,243	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	360,243	0	0	0	360,243	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,627,752	3,229,742	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	166,197	104,926	2
Net Utility Plant	4,461,555	3,124,816	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	2,001,149	2,139,792	6
Special Funds (125)	1,074,845	1,152,252	7
Total Other Property and Investments	3,075,994	3,292,044	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	135,480	80,611	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	39,676	18,889	11
Other Accounts Receivable (143)	0	421	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	121,531	280,137	14
Materials and Supplies (150)	2,863	3,476	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	299,550	383,534	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	101,215	109,013	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	101,215	109,013	
Total Assets and Other Debits	7,938,314	6,909,407	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	252,892	121,459	23
Total Proprietary Capital	252,892	121,459	
LONG-TERM DEBT			
Bonds (221)	2,421,500	2,881,500	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	2,421,500	2,881,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	600	421	28
Payables to Municipality (233)	9,644	15,169	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	12,104	14,009	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	22,348	29,599	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,241,574	3,876,849	38
Total Liabilities and Other Credits	7,938,314	6,909,407	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	4,627,752	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	4,627,752	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	166,197	0	0	0	9
Total Accumulated Provision	166,197	0	0	0	
Net Utility Plant	4,461,555	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	104,926				104,926	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	57,708				57,708	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,563				3,563	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	61,271	0	0	0	61,271	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	166,197	0	0	0	166,197	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,863	3,476	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>2,863</u>	<u>3,476</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
DEBT DISCOUNT/ISSUE EXPENSE	7,798	428	101,215	1
Total			101,215	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)
Balance first of year	1
Changes during year (explain):	2
Balance end of year	<u><u>0</u></u>

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 ISSUE	10/02/1993	10/01/2003	3.68%	412,500	1
1998 ISSUE	06/15/1998	06/01/2003	4.33%	2,009,000	2
Total Bonds (Account 221):				2,421,500	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	2,206	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	2,206	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,589	7
PSC Remainder Assessment	617	8
Other (explain):		
NONE		9
Total payments and other debits	2,206	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 ISSUE	5,119	19,987	20,475	4,631	1
1998 ISSUE	8,890	96,762	98,179	7,473	2
Subtotal	14,009	116,749	118,654	12,104	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	14,009	116,749	118,654	12,104	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,876,849					3,876,849	1
Add credits during year:							
For Services	160,010					160,010	2
For Mains	1,053,195					1,053,195	3
Other (specify):							
HYDRANTS	140,068					140,068	4
OTHER EQUIPMENT	11,452					11,452	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	5,241,574	0	0	0	0	5,241,574	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	2,001,149	2
Total (Acct. 124):	2,001,149	
Special Funds (125):		
DEBT SERVICE	1,074,845	3
Total (Acct. 125):	1,074,845	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	39,676	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	39,676	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TAX TOLL AND EXPENSE REIMBURSEMENT	121,531	12
Total (Acct. 145):	121,531	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
PURCHASED WATER	9,644	16
Total (Acct. 233):	9,644	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,928,747	0	0	0	3,928,747	1
Materials and Supplies	3,169	0	0	0	3,169	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	135,561	0	0	0	135,561	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,559,211	0	0	0	4,559,211	6
Other (specify):					0	7
Average Net Rate Base	(762,856)	0	0	0	(762,856)	
Net Operating Income	55,331	0	0	0	55,331	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	187,175	3
Other (Specify):		4
Total Average Proprietary Capital	187,175	
Net Income		
Net Income	131,433	5
Percent Return on Proprietary Capital	70.22%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

TOWN OF KRONENWETTER, AND TWO PRIVATE DEVELOPERS INSTALLED AND
TURNED OVER FIVE CONSTRUCTION PROJECTS.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

TOWN OF KRONENWETTER REDUCED PRICE OF WATER PURCHASED BY
DISTRICT.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Kronenwetter Sanitary District No. 2
Town of Kronenwetter
Marathon County, Wisconsin

We have compiled the Municipal Utility Annual Report Class D for the calendar year ending December 31, 1999 of the Kronenwetter Sanitary District No. 2, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with requirements of the Public Service Commission of Wisconsin which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

KRAUSE, HOWARD & COMPANY, S.C.
Certified Public Accountants
February 21, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 28, 2000

Ms. Krystal D. Antone, Secretary Treasurer
Kronenwetter Sanitary District No. 2
1582 Kronenwetter Drive
Mosinee, WI 54455-9003

1999 Analytical Review DWCCA-2901-PJL

Dear Ms. Antone:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that while the utility reports in the Pumping and Purchased Water Statistic schedule on page W-10 that water is purchased from the Town of Kronenwetter, there is \$9,322 reported as expense for Fuel or Power Purchased for Pumping on line three of the Water Operation & Maintenance Expenses schedule on page W-5. Please explain specifically what is involved in that expense.
2. Please explain why there are 948 services reported as in use in the Water Services schedule on page W-16, but only 813 metered customers reported in the Water Operating Revenues - Sales of Water schedule on page W-2.
3. During our review, we noted that the cost of the water meters reported as added during the year appears high when compared to the state wide average. Please provide copies of the invoices for those meters.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please

respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\2901.doc

cc: Mr. John Rucks, President

FINANCIAL SECTION FOOTNOTES

Reply received 5/8/2000

#1, The Town of Kronenwetter owns the water source that supplies water to the Sanitary District. The San Dist pays for all the expenses associated with the water utility and bills the town monthly.

#2, The San Dist will investigate and make changes to the 2000 report to indicate services not in use.

#3, Invoices provided.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	293,010	1
Total Sales of Water	293,010	
Other Operating Revenues		
Forfeited Discounts (470)	2,106	2
Other Water Revenues (474)	65,127	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	67,233	
Total Operating Revenues	360,243	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	139,624	5
General Operating Expenses (680-690)	105,374	6
Total Operation and Maintenance Expenses	244,998	
Other Operating Expenses		
Depreciation Expense (403)	57,708	7
Amortization Expense (404)		8
Taxes (408)	2,206	9
Total Other Operating Expenses	59,914	
Total Operating Expenses	304,912	
NET OPERATING INCOME	55,331	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	798	42,975	267,739	4
Commercial	15	5,648	25,142	5
Industrial				6
Total Metered Sales to General Customers (461)	813	48,623	292,881	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)				8
Other Sales to Public Authorities (464)	2	12	129	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	815	48,635	293,010	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)		1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	0	
Forfeited Discounts (470):		
Customer late payment charges	2,106	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,106	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,013	7
Other (specify):		
REIMBURSEMENT FROM TOWN OF KRONENWETTER	44,975	8
HOOK-UP PERMIT FEE	16,139	9
Total Other Water Revenues (474)	65,127	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	0	1
Purchased Water (610)	121,730	2
Fuel or Power Purchased for Pumping (620)	9,322	3
Chemicals (630)	910	4
Supplies and Expenses (640)	7,049	5
Repairs of Water Plant (650)	613	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	139,624	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	20,791	8
Office Supplies and Expenses (681)	2,897	9
Outside Services Employed (682)	71,585	10
Insurance Expense (684)	3,096	11
Employees Pensions and Benefits (686)	5,725	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,280	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	105,374	
Total Operation and Maintenance Expenses	244,998	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		1,589	3
PSC Remainder Assessment		617	4
Other (specify): NONE			5
Total tax expense		2,206	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)	2,191,726	1,064,914	27
Fire Mains (344)			28
Services (345)	750,016	160,010	29
Meters (346)	107,969	21,566	30
Hydrants (348)	164,825	140,068	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	3,214,536	1,386,558	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	681		35
Computer Equipment (372.1)	6,083		36
Transportation Equipment (373)			37
Other General Equipment (379)	8,442	11,452	38
Other Tangible Property (390)			39
Total General Plant	15,206	11,452	
Total utility plant in service directly assignable	3,229,742	1,398,010	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	3,229,742	1,398,010	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			3,256,640 27
Fire Mains (344)			0 28
Services (345)			910,026 29
Meters (346)			129,535 30
Hydrants (348)			304,893 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	4,601,094
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			681 35
Computer Equipment (372.1)			6,083 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			19,894 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	26,658
Total utility plant in service directly assignable	0	0	4,627,752
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	4,627,752

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	4,938			4,938	1
February	3,859			3,859	2
March	4,293			4,293	3
April	4,306			4,306	4
May	5,059			5,059	5
June	5,675			5,675	6
July	4,956			4,956	7
August	4,881			4,881	8
September	4,707			4,707	9
October	5,176			5,176	10
November	4,526			4,526	11
December	5,299			5,299	12
Total for year	57,675	0	0	57,675	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				57,675	16
Less: Water sold				48,635	17
Losses and unaccounted for				9,040	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1	21
Date of maximum: 1/1/1999					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 1/2/1999					25
Total KWH used for pumping for the year				0	26
If water is purchased: Vendor Name: TOWN OF KRONENWETTER					27
Point of Delivery: WELLS #1 AND #2					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------	-----------------------	-----------------------	-----------------------

NONE

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------	-----------------------	-----------------------	-----------------------

NONE

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	81,728	9,854			91,582
P	D	8.000	7,214	1,160			8,374
P	D	10.000	18,480	12,001			30,481
P	D	12.000	42	12,357			12,399
P	D	14.000	8,201				8,201
Total Within Municipality			115,665	35,372	0	0	151,037
Total Utility			115,665	35,372	0	0	151,037

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	983	266			1,249	305	1
M	1.500	28	2			30	29	2
M	2.000	19				19	16	3
Total Utility		1,030	268	0	0	1,298	350	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	830	136			966	5	1
0.750	1				1		2
1.000	4	1			5		3
1.500	4				4		4
2.000	4	1			5		5
Total:	843	138	0	0	981	5	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	852	4		1		109	966	1
0.750		1					1	2
1.000		5					5	3
1.500		4					4	4
2.000		2		1		2	5	5
Total:	852	16	0	2	0	111	981	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	161	76			237	2
Total Fire Hydrants	161	76	0	0	237	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	237
Number of distribution system valves end of year:	722
Number of distribution valves operated during year:	722

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

LINE 2 - SEE IMPORTANT CHANGES DURING YEAR, PAGE F-21.

Water Utility Plant in Service (Page W-08)

LINE 38 - SEE IMPORTANT CHANGES DURING YEAR, PAGE F-21.

Pumping and Purchased Water Statistics (Page W-10)

MAXIMUM AND MINIMUM GALLONS PUMPED AND DATES ARE N/A, WATER IS PURCHASED.

Water Mains (Page W-15)

DEVELOPER/TOWN FINANCED.

Water Services (Page W-16)

DEVELOPER/TOWN FINANCED.
